

Abstract

An absorbent tissue layer comprises at least one ply where the density of the layer is equal to or less than  $130 \text{ kg/m}^3$  and the elastic recovery value of the layer is greater than 90%, more preferably 95%, and most preferably 98%. The invention also relates to a product such as a roll or bundle of tissue layer where the elastic recovery value of the layer is greater than 90%, more preferably 95%, and most preferably 98%, and the density of the roll or the bundle is 200 to 300  $\text{kg/m}^3$ . The ratio between the density of the layer, when it has been separated from the roll or the bundle, and the density of the roll or the bundle is less than 0.65, and the density of the layer when separated from the roll or the bundle is 30 to 130  $\text{kg/m}^3$ .